File No. 459
1905.

Collection No

40 page

Impon Residency

28/2/47 19 Jun 6/3

Pros. Serial Nos. 131–158

Subject.

Revision of the Brewery license form
Duty on Foreign liquor &c.

Previous References.	Later References.

S. 97. (Blue).

D.D.P.—678S&P—(D.1085)—10 3-30—1,00,000.

Margin for binding not to be written on.

S. 1. B. P. H.—3-1911.—5,000.

Office Note.

File No. 45971905

8.131

Letter No. 4389 *dated* 27th November 1912
from the Collector, Ernakulam.

SUBJECT.

Amendment of the Brewers License.

The proposed amendment which is recommended by the Collector may be ordered. Draft proceedings is submitted for approval.

MBW.
3/12

H.S.
4/12/12

2/12/12

5.132

Issued vide No. 7166 dated 4th December 1912

Margin for binding not to be written on.

File No. 45977/1905

A133

Office Note.

Letter No. 1612 *dated* 17 April 1914

from the Collector of the Customs of Hongkong

SUBJECT.

Amendments in the licence for the importation & wholesale vend of beer in the Colony of Hongkong

The use of concentrated hops & concentrated oil in the manufacture of beer having been approved by the Board of Inland Revenue, the proposed amendments in the beer licence may be ordered.

Draft proceedings is submitted for approval

A.P. 18/4/14 A.D. 18/4 1914 19/4

S.134

Issued No. 2708 & 22-4-1914

Margin for binding not to be written in.

File No. 45 9 7 1905

H. 140

Office Note.

Letter No. 1074 *dated* 13: March 916
from the Collector, Ld. Northern Division Bangalore

SUBJECT.

Revision of duty on certain Excisable articles in the Ld. Northern Division

The Excise Superintendent's proposal at end of para 3 of the Collector's letter seems to be reasonable, but it would be as well for the Collector to ascertain what has been done in the Madras Presidency.

2 2 drafts submitted for approval.

~~No draft notification~~

It is better to get the draft notification verified by the Collector, N.O, before issue

Yes
19/3

A.S.
16/3/16

16/3

2. The Collector (Excise) No. 1955 F/20-3-16.

(3) FAR. I have written to Madras to enquire as suggested.

The drafts are correct. If necessary the second para of the notification - i.e. as to plain rectified spirit - may be kept pending reply from Madras.

22/3

P. J. O.

Asst. Director

G. 1.—S. P. S.—4-1914.—10,000

4. The whole notification may be held over until the Collector hears from Madras. He may be reminded on the 29th instant.

AD 23/3 — PBW 24/3

No. 2210 S/29-3-16.

To The Collector, Trichinopoly, U.O. with reference to paragraphs 3 & 4 of note.

AD. 29/3/16 — AD 29/3

5. Returned to H.R.

Received letter from Madras on 1/4/16 which says that the question is under consideration & will be addressed further when a decision is arrived at.

AD 3/4/16.

The drafts below may now issue, omitting for the present the portion marked.

AD 3/4

Records

Collector to be reminded on 25th April if necessary.

Rec'd:

(4) From para (3). It would seem advisable to keep the issue of the order pending a reference

Notes-*continued*

Margin for binding not to be written on.

& Madras
do Govt. on the question of how
much the Chemist are to be
charged - A supplementary order will
have to issue later but this seems
better than keeping the matter
pending indefinitely. Draft. may issue
pending indefinitely.

Sd 4.4.16

4/4

Sd/41 Notification issued No 2287-4-16.

42 Letter to Govt. issued No 2288 7.4.16

Sd/41 Extracts to Collector & Surgeon Genl. issued Nos 2518-2549 8-4-16

Margin for binding not to be written on.

5

Office Note.

File No. 457/08.

S.143.

Letter No. 1314, *dated the* 24th *March* 1916 *from the* Collector, C.&M. Station of Bangalore.

SUBJECT.

Regarding the equalising of duty on locally made "foreign liquor" by the Durbar

(1) The duty on locally made "foreign liquor" has been recently enhanced in the C.&M. Station of Bangalore owing to the orders of the Govt. of India. It seems that the Excise Supt. refers in particular to locally manufactured D.D. Rum which is treated as "foreign liquor" & the duty of which has been increased from Rs 7-8 to Rs 9/- per proof gallon 20° U.P.

S.140

(2) The Mysore Durbar knows that the duty on 'beer' and 'plain rectified spirit & compounded spirit' has been recently enhanced in the C.&M. Station, as a copy of the Resident's Nos. N 22, dated the 7th April 1916, & the Govt. of India telegram were sent to them.

S.141.

(3) The Supt. of Excise of the Station says that he has had no reason to suspect smuggling of locally made foreign liquor from Bangalore City into the C.&M. Station of Bangalore, but fears that smuggling may take place in future owing to the difference in duty having become appreciably great.

(4) As pointed out in the office note on S.128, (pages 28 & 29) unless we are in a position to say that smuggling takes place to an appreciable extent, it seems undesirable to move the Durbar

P

S. I.—R. P. S.—2-1914.—10,000

Margin for binding not to be written on.

the Durbar to enhance their duty on foreign liquor made in their Distillery.

Submitted for orders.

CRB.
10/4/16.

(5) Another reason now is that as the surplus revenues of the Excise station are handed over to the Durbar it will be the Durbar who will lose by smuggling if they do not of their own accord raise the duty within their limits, through smuggling per se is reprehensible. For orders

VAS
10/4

Resd.

(6) From para 1 - it is quite certain that if a person can make 3 Rs. 1. 2. 0 per Gallon or 10 as a bottle by buying liquor from the Cig- & Excise Station [illegible] a large amount of smuggling must have

Notes–*continued*

Margin for binding not to be written on.

place and in view of the fact that the Dunbar are interested in our revenue it is to their interest to help us if they can – If I approve I suggest that we should, before addressing our specific request to the Dunbar, send Mr. Cox a copy of the letter and enclose to the Diwan "for favour of any remarks" when the Dunbar will give us their opinion

25.4.16

Please put up a simple draft explaining to the Dunbar the large difference now existing between the rates of duty in the City & the C.I.M. Stations, say that although no specific proposals have yet come to light for remedying the anomaly the matter is under consideration & possibilities are being investigated with speed, & enquire whether in the opinion of the Mayor Port, some relief in the direction of equalizing duties might not be secured with advantage. If not add that I should like to receive

8

any representations in the matter
by Durban are first brought to
notice.

HVC
7. V. 16

D
C.M. 8 V 16

Draft submitted for approval.

CRR. 8/5/16. AS 8/5

Read:

Com orders in (8).

Issue up a draft.

C.M. 11.5.16.

As amended

HVC
12. V. 16.

Issued No. 33768, 13th May 1916. S.144.

Letter No. 129006, dated the 29th June 1916, from the Mysore Durbar. S.145

The Durbar have revised the rate of duty on beer from 3 as. 4½ as per gallon with effect from the 7th July 1916 as in the case of the Cantonment Station of Bangalore. S.141.

With regard to the suggestion contained in para 4 of the letter that it may be expedient to stop the issue of Cantonment Station of the special liquors manufactured in the Central Distillery, Bangalore, a reference is invited to S.122 J with enclosure when this course was suggested by the Excise Supt. in May 1910.

Draft for Collector is submitted for approval.

CRR. 20/6/16 AS

H.V.C. 2.VI.16.

47048 5th July 916. S.146.

Margin for binding not to be written on.

S. 147

Letter No 2930, dated the 4th July 1916, from the Collector, Cuttack & Balasore & Bhangalore-

Flag V

A reference is invited to para 2 of S. 26 of F. 209/1915 when it is said that the preferential rate which was accorded by the Tariff of 1910 to spirits contained in drugs, medicines and chemicals has been withdrawn and that such spirits are now taxed as mixtures and other preparations containing spirits, viz. at Rs 14-10-0 per liquid gallon, if entered in such a manner as to indicate that the strength is not to be tested, and at Rs 11-4-0 per proof gallon if tested.

S. 137 T

C S. 9 of F. 110/1910

Please see the proviso to Notn No. 46, dated the 23rd August 1911, when the concessional duty was Rs 7-13-0 per proof gallon.

K S. 141

But that notn was superseded by Notn No 22, dated the 7th April 1916- When this notn was issued, it was pointed out that a separate notn with regard to medicinal spirits should be issued later on.

H pages 283 & 284 of this file and G. 140-(1)

Draft notn, with a draft Whitley explanation of the Dept of Commerce & Industry, is submitted for approval.

CAS. 8/7/16

8/7

(Copies of notification as well as that at flag K must be sent to the Foreign & Pol Dept)

Read.

Please see office note (7) at flag H. and above on this page. The notification and draft to Home or Commerce may issue

9.VII.16.

S. 2—H. P. B.—6-1914—15,000.

Regr.

Issue this please

then please take action

Sending copy to
Secretary of Foreign.

[illegible] 12. VII. 16

Letter issued No. 4168 of 12-7-16. S 1168

Telegram issued No 5026/5027 of 17-7-16 S 1168

Letter & Despatch from Commercial Branch issued
No. 5028 of 17-7-16 S 1165

Draft. Order in Council of the Foreign & Pol. Department forwarding copies of Notes No. 22, dated the 7th April 1916, & 41, dated the 12th July 1916, (for insertion in the British Enactments in force in the Native States) is submitted for approval.

CKS. 20/7/16 — HS 20/7

S. 141 K
S. 148. L

Read:

Draft. may issue.

[illegible] 22. VII. 16.

H.V.C. 22. VII

Issued No 5268 of 26-7-16 S 1168

Margin for binding not to be written on.

NOTES AND PRECIS.

S. 6.—R. P. B.—8-1911.—1,500.

Office of the Collector,

No. 4389 Enclos. One Civil and Military Station,

Bangalore, 27½ November 1912.

DESPATCHED. 7·11·11
28 NOV 1912

From

A. R. Cox, Esq., B. A., I. C. S.,
Collector, Civil and Military Station,
Bangalore.

7429
29/11/12
459/25

P. B. Warburton, Esq., B. A., I. C. S.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

With reference to the form of license for the manufacture and wholesale vend of beer in the breweries in the Station, I have the honor to state that some ambiguity has been felt in working rule 6 thereof as will be seen from the circumstances explained in Mr. Viviani's letter No. 2021 dated the 20th November 1912 (copy of which is enclosed).

81 66-B
(8)

2. I therefore submit herewith a draft amendment to be made in the above said rule for favor of approval of the Hon'ble the Resident and issue.

I have the honor to be,
Sir,
Your most obedient servant,

ARCox

Collector.

Mios. 27/11/12

DRAFT AMENDMENT.

Add the following to condition 6 of the Brewery License:-

" Native beer can be issued only to licensed vendors Regimental Canteens and the Commissariat ".

ARCox

Collector

Mios. 27/11/12.

S. 22.—R. P. B.—7-1912.—10,000.

121

Letter No. 2021 dated the 20th November 1912, from the Superintendent of Excise Civil and Military Station, Bangalore, to the Collector Civil and Military Station, Bangalore.

Adverting to your reference No. 4212, dated the 13th November 1912, regarding the amendment of condition 6 of the Brewers License, I have the honour to submit as requested therein the following draft amendment for favour of approval by the Hon'ble the Resident in Mysore. The circumstances that led to this proposal are briefly as follows:- The Bangalore Brewery Company issued under permit to a private person in the Mysore State 4 gallons of English Beer. As no private person in the Mysore State can possess without a license more that a gallon of beer, the Excise Commissioner in Mysore questioned the legality of the issue to a private person interpreting the expressions "any one person" in condition 6 of the Brewer's license to mean any one licensed person. It was explained to the Commissioner that the condition had no reference whatever to native beer the sale of which was restricted to licensed vendors, and that the beer locally manufactured on English principles being treated as foreign liquor could be possessed by any body in any quantity provided it was intended for a bona fide private use. In fact the condition 6 is wanting in clearness, for, when conditions 5 and 6 are read together, the interpretation of the Excise Commissioner does not appear unlikely or unnatural. To remove this ambiguity in the literature of the license, the amendment in question is proposed.

Draft Amendment.

Substitute the following for condition 6 of the Brewer's License.

You shall not sell beer to any person at any one time in a smaller quantity than four gallons. Native beer can be issued only to licensed vendors, Regimental Canteens and the Commissariat.

" C O P Y "

Sheristadar.

28/11/12

S. 3.—R. P. B.—4-1912.—10,000.

132

File 459/105

[DRAFT.]

From P. W. Washington Lapsley, I.C.S.,
First Assistant to the Resident
in Mysore.

To

Proceedings of the Resident in Mysore

W-7166
of 4th December 1912.
1.131

Read:

Letter No. 4389, dated the 29th November 1912, from the Collector & Ex-officio Station Magistrate proposing an amendment in the form of license for the manufacture & wholesale vend of beer in the breweries in the Cantonment Station of Bangalore.

Order

The Resident is pleased to direct that the following additions should be made to conditions 6 of the form of the brewery licenses sanctioned in his proceedings No. 2209, dated

1:62

the

(Continuation of Draft).

the 11th March 1907:-

notice has been caused to be issued
ing to licensed venders, Regimental
interests & the ~~Commissariat~~ Supply & Transport Corps

Additions made in the Title Copy of the form dated 6th March 1907

[illegible]

First Draft by the Auditor.

To

The Collector of the Station
of Hungerford -

[illegible]

Second Draft

[Copy to be retained for Excise Manual]

Fair draft by [illegible]

No. 1612 Enclos. 7

Office of the Collector,
Civil and Military Station,

Bangalore, 17th April 1914.

1764

From

A. R. Cox, Esquire, B.A.,I.C.S.,
Collector, Civil and Military Station,
Bangalore.

2474
4594/05
4874/14

To

P. B. Warburton, Esquire, B.A.,I.C.S.,
First Assistant to the Hon'ble the Resident,
in Mysore, Bangalore.

Sir,

I have the honour to submit for the orders of the Hon'ble the Resident the marginally noted correspondence on the subject of the use of concentrated hops and concentrated oil in the manufacture of beer in the Bangalore Brewery Co. The matter was referred for opinion to Mr.E.Bennett the Abkary Deputy Commissioner,Madras, who has sent a note on the advisability of permitting the Bangalore Brewery Co., to use the hop preparations.

(1) Letter dated the 21st January 1914 from the Bangalore Brewery Co., to the Supdt.of Excise,C.& M.Stn. Bangalore.
(2) Letter No.125 dated the 26th January 1914 from the Supdt.of Excise to the Abkary Deputy Commissioner,Madras.
(3) Letter R.No.40 Laby. dated the 12th February 1914 from the Abkary Deputy Commissioner,Madras to the Collector Civil and Military Station,Bangalore.
(4) Letter dated the 27th February 1914 from the Bangalore Brewery Co., to the Supdt.of Excise,the Station.
(5) Letter No.1307 dated the 26th March 1914 to the Abkary Deputy Commissioner,Madras.
(6) Letter No.R.130 Laby. dated the 31st March 1914 from the Abkary Deputy Commissioner,Madras.

2. The brewers were then asked whether they are prepared to use the concentrates subject to the restrictions suggested by Mr.Bennett and they agreed to do so with certain modifications which have since been approved of by the

the Secretary to the Commissioner of Salt, Abkary and Separate Revenue, Madras.

3. I would therefore request that the use of the concentrate and the oil by the brewers may be permitted by the Hon'ble the Resident. I enclose a draft amending condition 4 of the -- brewer's license for the approval of the Hon'ble the Resident - and issue.

I have the honour to be,

Sir,

Your most obedient servant,

C o l l e c t o r.

16/4/14.

133

Office of the Collector,
Civil and Military Station,
Bangalore.

Draft amendment to condition of license for the manufacture and wholesale vend of beer.

Add the following as a new proviso:-

Provided also that in the manufacture of beer 50 % of hops may be replaced by hop concentrate in the proportion given below:-

1 lb to replace 12 lbs new hops
,, 18 lbs yearling hops
,, 24 lbs old hops.

Of the remaining 50 %, only 10 % may be replaced by hop substitutes.

Provided also that 2 fluid ounces of hop oil may be used in 20 hogsheads of beer; one drop of oil being equal to 2 ounces of new dry hops.

COLLECTOR.

MDT.
16/4/14.

S. 3.—R. P. B.—8-1913:—5,000.

THE MYSORE RESIDENCY PRESS
No. 22
Recd 28-4-14
Proofed
Supplied
BANGALORE.

134
Pl 459
105

[DRAFT.]

From W. B. Wadsworth Esqre, I.C.S.,
First Assistant to the Resident
in Mysore.

To

No. 2708
22-4-14.

Proceedings of the Resident in Mysore

Read:-

P. 133 Letter No 1612 dated the 17th April 1914, from the Collector of Bangalore

Order

Corrections made as per 62b.

The Resident is pleased to direct that the following Juniors shall be entitled to exhibit 4 of the Forms of the brewery licence which was sanctioned in his Proceedings No. 2209 dated the 11th March 1907 & revised by the marginally noted orders:-

P. 62 — P. 105, 113 & 132
No. 2556 of 12th Aug 1908
" 997 of 17th Oct. 1909
" 7166 of 4th Dec. 1912

"Provided also that in the manufacture

manufacture of beer 50% of hops may be replaced by hop concentrate in the proportion given below:-

1 lb is replaced by 2 lbs new hops
1 lb " " by 4 lbs old hops.

of the remaining 50%, only 10% may be replaced by hop substitutes.

Provided also that a fluid ounce of hop oil may be used in 20 hogsheads of beer, one drop of oil being equal to 2 ounces of new dry hops."

First draft to the President.

To The Secretary, Local Government Board.

and
22-4-14

R.
18/4/14

18/4

30/4

No. /800 Enclos.

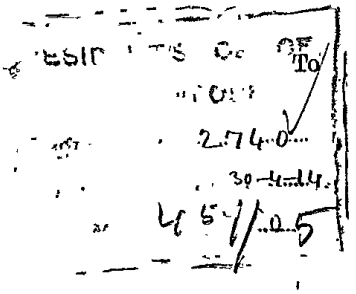
Office of the Collector,

Civil and Military Station,

Bangalore, 24th April 1914.

From

A. R. Cox, Esquire, B.A., I.C.S.,
Collector, Civil and Military Station,
Bangalore.



To

P. B. Warburton, Esquire, B.A., I.C.S.,
First Assistant to the Hon'ble the
Resident in Mysore, Bangalore.

Sir,

With reference to the proceedings of the Hon'ble the Resident, No. 2708 dated the 22nd. April 1914 directing certain amendments to be made in the Brewery - License, I have the honour to request that the enclosures to this office letter No. 1612 dated the 17th April 1914 may kindly be returned.

SL/34

I have the honour to be,
Sir,
Your most obedient servant,

for COLLECTOR.

24/4/14.

Dept. and
1/5/14

S.3.—R. P. B.—4-1914.—10,000.

126

file 459 '05

[DRAFT.]

From P. B. Workman Esqre, I.C.S.,
First Assistant to the Resident
in Mysore.

To
The Collector, Commissioner of Mangalore

No—30.528—6
22nd May 1914.

Sir,

A.135

With reference to your letter No. 1800, dated the 29th April 1914, I am directed to return herewith the papers relating to certain amendments in the form of the brewery license, which were forwarded with your letter No. 1612, dated the 17th April 1914.

I have, etc.,

A:133

recd 2-5-14

for A. R. Cox
for First Assistant Resident

A.
1/7/14

A
1/5

Telegram No. 16746-C, dated the 1st March 1916, from the Government of India in the Department of Commerce and Industry, to the Chief Commissioner of Coorg.

...LT'S OFFICE
...ANGALORE
Register No. 1544
Date of Receipt 3/3/16

"Reference demiofficial letter ~~twentieth~~ twenty-sixth February, Liquor excise schedule of import duties is as follows are beer, porter, cider and other fermented liquors four and half annas per liquid gallon, denatured spirit seven and half per cent ad valorem, perfumed spirits eighteen rupees and twelve annas per liquid gallon but may be tested if under proof and pay on actual strength at rate of spirits, Other sorts liquors cordials mixtures and other preparations containing spirit when untested fourteen rupees and ten annas per liquid gallon, if tested eleven rupees and four annas per proof gallon. Spirits other sorts eleven rupees and four annas per proof -- gallon, Sparkling wines four rupees and six annas and still -- wines one rupee and twelve annas per liquid gallon. stop. -- Please take necessary action to raise excise duties on Bangalore beer and any other liquors locally manufactured whether held in bonded or issued direct."

"Copy"

138

Government of India,

Department of Commerce and Industry,

SECRET. Delhi, the 26th February 1916.

Dear Sir Hugh,

Telegram No. 1545
Date of Receipt 3/3/16.

I am writing to advise you that, on the 1st of March 1916, a Bill will be introduced in the Governor General's Council to amend the Tariff Act so as to raise the duty on liquors and -- that the Government of India have decided that excise duties on liquors manufactured in India should be correspondingly raised at the same time. The Bill will have effect immediately after its communication to the public at 1 p.m. on Wednesday the 1st of March and the rates of duty which it has been decided to ~~xxxx~~ adopt will then be reported to you by telegram.

I am desired to ask that in anticipation you will take necessary action for the alteration of the rates of excise duty on liquors locally manufactured whether held in bond or issued direct, as soon as the information reaches you. As it will not be possible to notify the necessary orders in the Gazette immediately, executive orders should be issued to the local officers when the rates are communicated to you and the formal notifications may then be prepared.

Will you very kindly keep this strictly secret before 1 p.m. on the 1st of March ?

Yours sincerely,

Sd. C.E. Low,

The Hon'ble Lt. Col. Sir Hugh Daly, K.C.I.E., C.S.I.,
Chief Commissioner, Coorg, Bangalore.

"Copy"

Simple letter to the Collector, C. & Customs
Nothing is noted for approval -
(On receipt of the Collector's reply, the necessary notifications & instructions to the Customs staff can be sent)

H. 3/3/16

Rest: may issue. 3/3

3/3

S 3.—R. P. B.—7-1915.—20,000.

[DRAFT.]

From P. W. Wadsworth Esqre, I.C.S.,
First Assistant to the Resident
in Mysore

To The Secretary to the Native
Paper Committee.

No. 1534 Secret /

Dated 4th March 1916.

Sir,

I am directed to forward a copy of Telegram No. 16746. C, of the 1st March 1916, from the Govt of India in the Dept of Commerce & Industry, & to say that a corresponding increase in the rates of duty on Bengal Lac & any other Lac is already recommended, whether held in bond or cleared direct, should be made from the 1st March 1916

2. I am to request that the Resident may be informed

(Continuation of Draft).

informed of the liquors (other than beer) and
that the rules of such
that will be enforced in respect of them in
the Substitute under the present
orders of the Govt of India
~~in respect of beer and other~~
liquors.

Yours etc,

First Asst Secy

BANGALORE
District No. 1889
Date of Receipt 14/3/16
459/05

No. 1074 Enclos.

Office of the Collector,
Civil and Military Station,
Bangalore, 13th March 1916.

1413

From

A. R. Cox, Esquire, B. A., I. C. S.,
Collector, Civil and Military Station,
B a n g a l o r e.

To

P. B. Warburton, Esquire, B. A., I. C. S.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

S.139 With reference to your letter No. 1534 dated the 4th March 1916, conveying the orders of the Government of India increasing the rates of duty on beer and foreign liquors and stating that corresponding increase should be made in the rates of duty on beer and other liquors with effect from 1-3-1916, I have the honour to state that this enhanced rates were intimated to the bidders for beer taverns and Foreign liquor taverns for 1916-17 at the time of auction sales. Duty on beer will be levied at the enhanced rate from 1-3-1916.

2. The liquors (other than beer) that are affected under the present orders of the Government of India are (a) Rectified spirits; (b) D.D. Rum and (c) spirits ---- contained in the tinctures imported by the Mysore ----- Pharmaceutical Ld: . Duty on rectified spirits (a) will be levied at the enhanced rate; that on D.D. Rum at 9/- per gallon 20° U.P. instead of at (a) 7-8-0 and the difference of Rs1-4-0 per gallon will be recovered from all the licensees who took this liquor from the Warehouse..

(a) Rs 9 9 110 (C) 910

3.

S. 22.—R. P. B.—5-1915—10,000

3. As regards the duty to be levied on spirits contained in tinctures imported by the Mysore Pharmaceuticals Ld: and on rectified spirits not sold but used in tinctures by chemists in the Civil and Military Station, Bangalore, I have the honour to state that a concession rate of Rs7-13-0 per proof gallon was prescribed under Resident's Notification No. 16 dated 23rd August 1911 while the rate of spirit was Rs9-[illegible]-0 per proof gallon. The rate of proof gallon having now been raised to Rs11-4-0 it seems perhaps necessary for a corresponding rise in this concession rate also and Mr. Maybury the Superintendent of Excise recommends that this rate be enhanced from Rs7-13-0 to Rs9-6-0 and suggests the levy of duty at this enhanced rate pending the Hon'ble the Resident's Orders, a refund being granted if the old rate is ordered to be continued.

4. I would therefore request that orders of the Hon'ble the Resident may be obtained in the matter and communicated to me as early as possible.

I have the honour to be,

S i r,

Your most obedient servant,

Collector.

11/3/16.

D/C

141

THE HON'BLE THE RESIDENT IN MYSORE.

Notification.

Bangalore, dated the 7th April 1916.

No. 22. The Hon'ble the Resident is pleased to direct that, with effect from the 1st March 1916, the words "four annas and a half" shall be substituted for the words "three annas" in rule 18 of the Excise rules framed for the Civil and Military Station of Bangalore and issued under Notification No. 67, dated the 13th November 1907, as amended by Notifications Nos. 1 and 18, dated the 3rd January 1908 and 26th February 1910, respectively.

In supersession of Notification No. 46, dated the 23rd August 1911, the Hon'ble the Resident is pleased to prescribe that, from 1st March 1916, a duty of Rs. 11-4-0 per proof gallon shall be levied on plain rectified spirit and compounded spirit made in colour or flavour to resemble brandy, gin, rum or whisky and manufactured in any place in India beyond the limits of British India, which has been lawfully imported into the Civil and Military Station of Bangalore under a pass from the Superintendent of Excise.

"By order,"

T. H. ST. G. TUCKER,
First Assistant Resident.

Ready for publication in the Residency Order.

6/4/16

No. 2578 dated Bangalore, 8/4 April 1916.

*with 50 spare copies.

A *copy of the foregoing notification is forwarded to the Collector, Civil and Military Station of Bangalore, with reference to his letter No. 1074, dated the 13th March 1916.

R. P. B.—7-4-1916.—150.

Ag. T. H. St. G. Tucker
First Assistant Resident.

No. 2579 dated Bangalore, April 1916.

*with 6 copies

A copy* of the foregoing notification, with copy of a telegram No. 16746 C, dated the 1st March 1916, from the Government of India in the Department of Commerce and Industry, is forwarded to the Government of His Highness the Maharaja of Mysore for information.

Ag. T. H. St. G. Tucker
First Assistant Resident.

S 8.—R. P. B.—7-1915.—20,000.

(142)

Rec 457
08

[DRAFT.]

From The Hon'ble Sir ~~C. Sankaran Nair~~,
~~K.C.I.E., C.S.I.~~,
Resident in Mysore.

No 2508—20

To

Dated 7th April 1916.

The Secretary to the Govt of India,
Department of Commerce & Industry,

Sir,

With reference to your telegram No. 16741. C, of the 1st March 1916, I have the honour to forward 20 copies of a notification No. 27 of the 7th April 1916 ~~announcing the Special Customs rules~~ issued in connection with the Special Administration of the Port of Mangalore.

I have, etc,

Sd H. V. Cobb.
Resident

Ecd. 7/4.

A.P. 16/3/16

A.D. 7/4/16

143

No. 1314 Enclos. 2

Office of the Collector,
Civil and Military Station,
Bangalore, 24th March 1916.

2573

RESIDENT'S OFFICE
BANGALORE.
Register No. 2252
Date of Receipt 25/3/16
File No. 459/25

8/4/16
Rec'd 8.4.16

From

A. R. Cox, Esquire, B. A., I. C. S.,
Collector, Civil and Military Station,
Bangalore.

To

P. T. Warburton, Esquire, B. A., I. C. S.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to forward herewith copy of the marginally noted letters from the Excise Superintendent of the Station, regarding the Mysore Durbar being addressed to equalize the duty on locally manufactured Foreign --- Liquor with reference to the increase in the rate of duty on foreign liquor from 1st March 1916 and to request the favour of orders of the Hon'ble the Resident in the matter. In this connection I would invite a reference to the correspondences ending with (1) Major Cuan's letter No. 3407 dated 4-8-12, (2) your letter No. 3[illegible]4 dated 20-8-12 and (3) Mr. Richards' letter No. [illegible] dated 2[illegible]-12 to row on the subject.

(1) Letter No.299 dated 7-3-16.
(2) Letter No. 364 dated 1-3-16.

S. 123

(+ Enclosures SW 130)

I have the honour to be,
Sir,
Your most obedient servant,

A. R. Cox
Collector.

24/3/16

S. 22.—R. P. B.—5-1915—10,000

Letter No. 364 dated the 15th March 1916, from the Superintendent of Excise, Civil and Military Station, Bangalore, to the Collector Civil and Military Station, Bangalore.

In continuation of my letter No. 299 of the 7th instant, regarding the Mysore Durbar being addressed to equalize duty on locally manufactured Foreign Liquor, I have the honour to report as follows on a perusal of the previous papers on the subject:-

2. Foreign Liquor is manufactured at 20° U.P. and is taxed as country liquor by the Mysore Durbar. The duty, I believe is the same on the former as on the latter, i.e. Rs 5-9-6 per gallon of 20° U.P. calculated on the rate of Rs 5-4-0 for 25° U.P. Arrack. The duty on the same kind of liquor which is classified here as Foreign Liquor is Rs 9/- per gallon of the same strength. Considering the great disparity, it will pay smugglers to import City liquor into this Station. The difference in duty was not so great before, but now it is very appreciable and hence my reference.

3. It is true I have not had reason to suspect smuggling till now, but I am afraid that smuggling will take place in future. My predecessors and myself have already reported that the present Excise Staff will be insufficient to cope with detection should smuggling take place. I therefore consider it advisable to address the Durbar on the subject and am still of the same opinion.

—:—

" Copy "

P. Balasundara

Sheristadar.

24/3/16

Letter No. 299 dated the 7th March 1916, from the Superintende 6
of Excise, Civil and Military Station, Bangalore, to the Collector,
Civil and Military Station, Bangalore.

With reference to the increase in the rate of duty on foreign liquor from the 1st March 1916, I have the honour to request that the Mysore Durbar may be addressed with a view to the rates being equalized, if this has not been already done for spirits manufactured by them and treated as other than country arrack.

— : : —

"Copy"

T. Balasundaram
Sheristadar.

24/3/16.

1434

No. 3346

From

Major T. H. St. GEORGE TUCKER,
FIRST ASSISTANT to the RESIDENT in MYSORE.

To

The Dewan of Mysore.

Dated Bangalore, 13th May 1916.

Sir,

I am directed to invite a reference to my endorse-
S.14| ment No. 2519, dated the 8th April 1916, regarding the increase in the rates of duty on beer and foreign liquor in the Civil and Military Station of Bangalore.

2. The Superintendent of Excise of the Civil and Military Station reports as follows : -

"It is understood that 'foreign' liquor is manufactured at 20° U.P. and is taxed as country liquor by the Durbar. It is believed that the duty is the same on the former as on the latter, i.e., Rs. 5-9-6 per gallon of 20° U.P. calculated at the rate of Rs. 5-4-0 for 25° U.P. Arrack. The duty on the same kind of liquor which is classified in the Civil and Militar Station of Bangalore as 'Foreign liquor' is Rs. 9 per gallon of the same strength".

3. If the facts are as stated, and this large difference between the rates of duty in the Bangalore City and the Civil and Military Station actually exists, the

 probabilities

probabilities are that smuggling will follow on an- - extensive scale, which the Excise staff of the Civil and Military Station would be powerless to prevent. A possible remedy would consist in raising the duties levied by the Durbar in the City; but Mr. Cobb does not know whether this suggestion would commend itself to the Government of Mysore. I am to enquire therefore whether the Durbar can favour the Resident with any suggestions in the matter which in the first instance might perhaps take the line of a personal discussion between the Excise - - officers on either side.

I have the honour to be,

Sir,

Your most obedient servant,

Sd: T. A. St. G. Incker.

First Assistant Resident.

Kol

RESIDENT'S OFFICE
Register No. 4807
Date of Receipt 30.VI.16
W D 2531—GPB—1,000—8-4-16—Stg.

30-VI-16 145

G. R. S. 48]

GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE,

No. Rel 1290 GENERAL AND REVENUE SECRETARIAT,

Dated Bangalore, 29th June 1916.

FROM

V. R. THYAGARAJA IYER, ESQ., M.A.,

Secretary to the Government of H. H. the Maharaja of Mysore,

Revenue Department.

To

MAJOR T. H. ST. GEORGE TUCKER,

First Assistant to the Hon'ble the Resident in Mysore.

SIR,

I am directed to acknowledge the receipt of your letter
S.144 No.3376 dated the 13th May 1916, drawing attention to the difference in the rates of duty levied in the Bangalore City and in the Civil and Military Station on beer and special liquors manufactured at the Central Distillery and the consequent possibility of smuggling on an extensive scale into the Civil and Military Station.

2. I am to state in reply that with a view to check the growing consumption of beer and to equalise the rates in force in the City and Civil and Military Station the rate of duty on beer has been raised from 3 to 4½ annas per gallon from 1st July 1916.

3. As regards special liquor manufactured in the Central Distillery, it is no doubt true that it is classed under country liquor by the Durbar according to Section 3 of the Excise Regulation (V of 1901)
5301. and charged with a duty of Rs.7½ per proof gallon, while in the Civil and Military Station it is regarded as foreign liquor and charged --

with a duty of Rs.9-6-0 till 1st April 1916 and of Rs.11-4-0 thereafter. This difference in classification and rates of duty is, however, not a new feature and has been in existence for a long time. Though theoretically such conditions might be held to bring about smuggling, in actual practice no ---- instances of smuggling have come to the notice of the Durbar. There is no reason to apprehend that smuggling on any extensive scale is likely to be practised in future for the reasons --- given below:-

(1) The manufacture and issue of special liquors in the Central Distillery are closely watched by the Exise Department of the Durbar.

(2) The consumption of special liquor in the Civil and Military Station is comparatively small, being about 1,500 gallons per annum

(3) There are only two shops in the Bangalore City where special liquors are sold, and

(4) The limit of possession without a permit or license is only one reputed quart or 8½ drams.

4. Further as the auction sales for the year 1916-17 have already been held, it is not possible to take any action till 1st July 1917. In the mean time the Durbar will be glad if any practical suggestions are made for their consideration. I am to add that the duty on special liquors was raised for the ensuing lease from Rs.5-9-7 to Rs.6/-. Till the duty is equalised it may be expedient to stop the issue to the Civil and Military Station of the special liquors manufactured in the Central Distillery, Bangalore, a course which the Excise Commissioner in Mysore advocates as the only

solution

solution of the problem.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to Government,

Revenue Department.

GKV.

S 3.—R. P. B.—7-1915.—20,000.

145

1

[DRAFT.]

71 459/1905

From

F.A.R.

No. 4704

Dt 5th July 1916

To [H.E. letter No. 1290 Pol. dated the 29th June 1916, from the Hyderabad Residency.

S. 145

A copy of the foregoing letter is forwarded to the Collector, Cantonment Station of Bangalore, for information, with reference to his letter No. 1314, dated the 24th March 1916, and for favour of his suggestions regarding para 4 of the letter.

143

2.VII.16
F.A.R.

C.H.S. 30/6/16

30/6

2517

Office of the Collector, 1/47
Civil and Military Station.
Bangalore, 4th July 1916.

No. 2930 Enclos, 2

RESIDENT'S OFFICE,
BANGALORE.
Register No. 4946
Date of Receipt 5.VII.16
File No 1484 Fm
Rec'd 7.7.16
CKS.

5-VII-16

From

A. R. Cox Esquire, B. A., I. C. S.,
Collector, Civil and Military
Station, Bangalore.

To

Major T. H. St. G. Tucker, I. A.,
First Assistant to the Hon'ble
the Resident in Mysore,
Bangalore.

Sir,

S.140 Adverting to ~~the~~ para 2 of my letter No. 107/7 dated the 13th March 1916 and para 2 of the Hon'ble the Resident' Notification No. 22 dated the 7th April S.141 1916, I have the honor to forward herewith a draft Notification fixing the duty leviable on spirits --- contained in drugs, medicines and chemicals with -- effect from the 9th June 1916 and to request that the same may be approved and published. I enclose copies of the Excise Superintendent's letters Nos. 771 dated the 9th June 1916 and 830 dated the 23rd June 1916 assigning reasons for the recommendation to fix the new rate of duty with effect from the 9th June 1916.

I have the honor to be,
Sir,
Your most obedient servant,

COLLECTOR.

S. 22.—R. P. 1/2/16.—5-1916.—10,000.

(Draft)

The Hon'ble the Resident in Mysore.

Notification

Bangalore, dated the 1916

The Hon'ble the Resident in Mysore is pleased to direct that from the 9th June 1916 spirits contained in drugs, medicines and chemicals will be taxed at Rs.14-10-0 per liquid gallon if entered in such a manner as to indicate ~~that~~ that the strength is not to be tested and at Rs. 11-4-0 per proof gallon if tested.

First Assistant Resident

Collector

11/7/16

Letter No. 771 dated the 10th June 1916, from the Superintendent of Excise to the Collector, C & M. Station, Bangalore

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With reference to the Press Communique from the Government of India dated the 27th March 1916, I have the honor to submit herewith a draft notification on the lines indicated therein. In accordance with the concluding sentence of my letter No. 285 of the 6th March 1916 and as Notification No. 22 of the 7th April 1916 did not mention anything about the rate at which spirit -- contained in drugs, medicines and chemicals had to be assessed to duty, a duty of Rs. 9-6-0 per proof gallon was being levied up to the 8th.

No. 830 of 23-6-16.

Resubmitted.

2. In the concluding sentence of this office letter No.285 of the 6th March 1916, orders were solicited if the concession rate for tinctures was to continue and intimation was given that duty will be levied at Rs. 9-6-0, the amount of concession rate worked out on Rs. 11-4-0 per proof gallon. With this office letter No. 396 of the 21st March 1916, a draft of the letter to the Board of Revenue on the subject was submitted and it was suggested at the same time that the Notification of the Hon'ble the Resident on the question of duty on tinctures may pend till receipt of reply from the Board. The Hon'ble the Resident accepted this recommendation and did not issue any notification fixing the duty on tinctures.

The Mysore Pharmaceuticals Limited have sent out 53227.41 'Ozs. of tinctures on payment of a duty of Rs.3118-11-4 at --- Rs.9-6-0 per gallon upto the 8th instant. They will now have to pay Rs. 623-11-11 if the orders are given retrospective --- effect to. If, at the begining we had told them to pay at -- Rs.11-4-0, they would have done so and put the extra charge on their purchasers. As they cannot do it now, it is recommended

recommended that the notifications may be given effect to from the 9th June 1916, the date on which the Boards Proceedings were recieved.

Copy

D. Balcombe

Shire stadar.

Mar 6/7/16.

148

o/c

The Hon'ble the Resident in Mysore.

NOTIFICATION.

Bangalore, dated the 12th July 1916.

No. 41. In continuation of Notification No. 22, dated the 7th April 1916, the Hon'ble the Resident in Mysore is pleased to prescribe that, from the 9th June 1916, a duty of Rs. 14—10—0 per liquid gallon shall be levied on spirits contained in drugs, medicines and chemicals, if entered in such a manner as to indicate that the strength is not to be tested, and a duty of Rs. 11—4—0 per proof gallon, if tested.

H. V. COBB,
Resident.

R. P. B.—12-7-1916.—150.

To be published in the Mysore Residency Order.

No. 5026 D/17-7-16.

*with 50 spare copies.

A copy of the foregoing notification is forwarded to the Collector, Civil and Military Station, of Bangalore, with reference to his letter No. 2930, dated the 4th July 1916.

First Assistant Resident.

No. 5027 D/17-7-16

With 6 spare copies.

A copy of the foregoing notification is forwarded to the Government of His Highness the Maharaja of Mysore for information, in continuation of endorsement No. 2519, dated the 8th April 1916.

First Assistant Resident

Fair draft.

No. 5028.
2-20.

KCS

FROM

THE HON'BLE MR. H. V. COBB, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

The Secretary to the Government of India,

Department of Commerce and Industry.

Dated Bangalore, 17 July 1916.

SIR,

In continuation of my letter No. 2508, dated the 7th April 1916, I have the honour to enclose 20 copies of a notification No. 41, dated the 12 July 1916, issued in connection with the Excise Administration of the Civil and Military Station of Bangalore.

S.142

I have the honour to be,
Sir,
Your most obedient servant,

HVC

Resident.

CRS 18/7/16

15-7

No. 5268
a—4.

7459
1905

FROM

THE HON'BLE MR. H. V. COBB, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Dated Bangalore, 26 July 1916.

SIR,

I have the honour to forward two copies each of my notifications Nos. 22, dated the 7th April 1916, and 41, dated the 12th July 1916, issued in connection with the Excise Administration of the Civil and Military Station of Bangalore.

K S. 141
L S. 148

I have the honour to be,
Sir,
Your most obedient servant,

H. V. Cobb.
Resident.

Note for typing
Both copies of Nos. 22 & 41 should be entered as follows:-
"In Not. No. 22, dated the 7th April 1916
on p. 507 of Vol III of the British Enactments in force in the Native States, in Rule 18, the words "four annas and a half" shall be substituted for the words "three annas"
on p. 511, the Not. has been substituted for Not. No. 46, dated the 23rd August 1911"
"In Not. No. 41, dated the 12th July 1916,
on pp 511 & 512 Vol III of the British Enactments in force in the Native States the Not. has been substituted for the words in Not. No. 46, dated the 23rd August 1911"

C.S.
21/7/16

R. O. 1.—R. P. B. 4-1916.—500.